



## **GRADING EFFECTIVE ON THE LEVEL OF CORPORATE GOVERNANCE IN THE PUBLIC SECTOR OF THE IRANIAN GOVERNMENT WITH A FUZZY APPROACH (AHP)**

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In recent years, due to the role of the public sector in development of the economy, the issue of good organizational governance in this sector along with organizational governance in the private sector has become one of the prominent issues in public sector management. This sector plays a major role in achieving the sustainable development of communities. Public sector expenditures make up a significant share of GDP and are usually a political process, including the enactment of legislation, the provision of goods and services, redistribution of income through mechanisms such as taxes or payments related to social security etc. and determine the desired results to achieve those goals and different types of government interventions; which in turn, can play an important role in promoting justice, peace, order and international relations. Therefore, good governance in this sector can lead to better decision-making and efficient use of government public resources and promote better accountability for the management of those resources (IFAC Public Sector Committee Report, Public Sector Governance: Outlook Governing Body (2001).

The structure and framework of the system of organizational governance in the public

sector stems from the unique nature of government, and this issue is doubly important in our government economy. What is unique in the public sector compared to the private sector is the importance and impact of the functional and regulatory level of many government activities as well as the non-profit nature of these services. The goal of good governance in the public sector (international framework) is to encourage better service delivery and increase accountability by setting the standard for good governance in the public sector. According to Ryan and Negar (2000), today the world's attention to corporate governance in the public sector has increased. Some leading countries, such as the United Kingdom and Australia, have issued a framework for corporate governance in the public sector and instructions on how to apply the principles and practice of corporate governance in the public sector.

The first guide to corporate governance in the UK is based on a coding report. The most important feature of public sector corporate governance in this report is the emphasis on the functional aspect of organizational governance and not much attention has been paid to the adaptive aspect of the issue.



Therefore, the purpose of this study is to explain and identify the model of organizational governance in the public sector of the government and rank each of the components of organizational governance in the public sector. This article, while explaining the necessity and importance of organizational governance in the public sector of the government, presents a model for its experimental test. To this end, in the first step, we examined the various components of organizational governance in progressive countries such as the United Kingdom, Australia and the Organization for Economic and Social Cooperation, according to the specific characteristics of our country. In addition, the principles of organizational governance and finally four components of transparency, accountability, efficiency and effectiveness and openness have been selected as influential components of governance in the public sector. In the second part of the research, content analysis and the opinion of

professional experts and distributed questionnaires, as well as audit reports and annual budget deduction reports from 1393 to 1398, fifteen main ministries, a pairwise comparison questionnaire by the title "fuzzy Analytic Hierarchy Process (AHP)" was completed by experts were used. The results of this study indicate that the accountability component has the highest degree of priority in the main components of organizational governance in the public sector. In addition, the results of the present study showed that the two components of accountability and efficiency and effectiveness of organizational governance in the public sector of the government have a significant effect on the level of 95% confidence in government financial indiscipline. However, in the case of the other two components, transparency and openness did not show any significant effect on financial indiscipline at the 95% confidence level.